



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**43 Roosevelt 0856 Frontier Elementary**

**0774 Frontier Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	798,280.55	798,280.55	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,034.79	32,034.79	0.00	0.00	0.00	0.00
22XX Educational Media Services	25,338.58	25,338.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	116,070.65	116,070.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	55,668.41	55,668.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	78,302.18	2,262.74	76,039.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	262,768.49	176,448.74	0.00	86,319.75	0.00	0.00
27XX Student Transportation Services	173,521.96	89,467.50	0.00	84,054.46	0.00	0.00
31XX Food Services	70,583.93	70,583.93	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	618.34	618.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,499.76	7,499.76	0.00	0.00	0.00	0.00
<b>Totals</b>	1,620,687.64	1,374,273.99	76,039.44	170,374.21	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,620,687.64					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<b>2018 Calculated Rate</b>	<b>2018 Reclassified Rate*</b>	<b>Requested Reclassified Rate**</b>
	<b>LE 0774 Frontier Elem</b>	Indirect/Direct	76,039.44 / 1,374,273.99	5.53%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	0774 Frontier Elem	0.0250	0.0238	0.0232	0.0295	5.53%

  

<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	0774 Frontier Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	0774 Frontier Elem	0.0250	0.0238	0.0232	0.0295	

  

<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>		<b>2018</b>	<b>LE Reclaasified Rate</b>
	0774 Frontier Elem		2.98%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<b>2018</b>	<b>SS Reclaasified Rate</b>
0856 Frontier Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**2.98%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**43 Roosevelt 0857 Poplar Public Schools**

#### 0775 Poplar Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	5,583,944.06	5,583,944.06	0.00	0.00	0.00	0.00
21XX Support Services - Students	796,317.10	796,317.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	126,520.09	126,520.09	0.00	0.00	0.00	0.00
222X Educational Media Services	195,861.21	195,861.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	416,553.92	416,553.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	775,439.68	775,439.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	301,516.02	21,418.74	280,097.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,108,024.99	1,049,418.70	0.00	58,606.29	0.00	0.00
27XX Student Transportation Services	343,962.37	276,587.31	0.00	67,375.06	0.00	0.00
31XX Food Services	256,699.65	256,699.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	92,980.60	92,980.60	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	290,356.84	0.00	0.00	290,356.84	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	47,907.92	47,907.92	0.00	0.00	0.00	0.00
<b>Totals</b>	10,336,084.45	9,639,648.98	280,097.28	416,338.19	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	10,336,084.45					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**43 Roosevelt 0857 Poplar Public Schools**

**0776 Poplar H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,666,475.58	1,660,055.62	0.00	6,419.96	0.00	0.00
21XX Support Services - Students	353,215.58	353,215.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,830.00	1,830.00	0.00	0.00	0.00	0.00
222X Educational Media Services	87,351.67	87,351.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	89,023.89	89,023.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	347,591.59	334,923.38	0.00	12,668.21	0.00	0.00
25XX Support Services - Business	76,217.94	5,594.44	70,623.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	314,745.92	312,858.92	0.00	1,887.00	0.00	0.00
27XX Student Transportation Services	156,300.75	156,300.75	0.00	0.00	0.00	0.00
31XX Food Services	96,741.37	96,741.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,925.91	9,925.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	363,054.86	268,638.03	0.00	94,416.83	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	663.96	663.96	0.00	0.00	0.00	0.00
<b>Totals</b>	3,563,139.02	3,377,123.52	70,623.50	115,392.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,563,139.02					

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0775 Poplar Elem	Indirect/Direct 280,097.28 / 9,639,648.98	2.91%		
	LE 0776 Poplar H S	Indirect/Direct 70,623.50 / 3,377,123.52	2.09%		

  

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0775 Poplar Elem	0.0517	0.0467	0.0379	0.0394	2.91%
	0776 Poplar H S	0.0517	0.0467	0.0379	0.0394	2.09%

  

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0775 Poplar Elem	0.0517	0.0467	0.0379	0.0394	
	0776 Poplar H S	0.0517	0.0467	0.0379	0.0394	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0775 Poplar Elem	0.0517	0.0467	0.0379	0.0394	
	0776 Poplar H S	0.0517	0.0467	0.0379	0.0394	

  

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0775 Poplar Elem	3.89%	
	0776 Poplar H S	3.74%	

  

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0857 Poplar Public Schools	<b>3.82%</b>	

Your Preliminary Rate by School System (SS) is:  
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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**43 Roosevelt 0858 Culbertson Public Schools**

#### 0777 Culbertson Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,267,909.36	1,267,909.36	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	32,481.86	32,481.86	0.00	0.00	0.00	0.00
222X Educational Media Services	5,802.64	5,802.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	133,809.33	133,809.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,245.12	7,185.00	39,060.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	283,135.51	283,135.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	296,222.09	194,231.28	0.00	101,990.81	0.00	0.00
31XX Food Services	11,780.82	11,780.82	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,426.23	5,426.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,293.16	22,293.16	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,368,668.37	0.00	0.00	1,368,668.37	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	60,909.79	0.00	0.00	0.00	60,909.79	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,575.88	0.00	0.00	3,575.88	0.00	0.00
<b>Totals</b>	3,538,260.16	1,964,055.19	39,060.12	1,474,235.06	60,909.79	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,538,260.16					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**43 Roosevelt 0858 Culbertson Public Schools**

**0778 Culbertson H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	624,329.73	624,329.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	29,423.17	29,423.17	0.00	0.00	0.00	0.00
222X Educational Media Services	2,658.40	2,658.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	120,039.15	120,039.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	91,392.61	91,392.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,952.72	7,185.00	38,767.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	181,129.39	173,459.65	0.00	7,669.74	0.00	0.00
27XX Student Transportation Services	153,258.64	136,979.87	0.00	16,278.77	0.00	0.00
31XX Food Services	89,102.45	89,102.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	47,798.08	47,798.08	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	60,187.14	60,187.14	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	467,813.73	0.00	0.00	467,813.73	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	59,663.88	0.00	0.00	0.00	59,663.88	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,264.03	0.00	0.00	1,264.03	0.00	0.00
<b>Totals</b>	1,974,013.12	1,382,555.25	38,767.72	493,026.27	59,663.88	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,974,013.12					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0777 Culbertson Elem	Indirect/Direct	39,060.12 / 1,964,055.19	1.99%				
	LE 0778 Culbertson H S	Indirect/Direct	38,767.72 / 1,382,555.25	2.80%				
Line B Preliminary Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0777 Culbertson Elem			0.0180	0.0192	0.0183	0.0181	1.99%
	0778 Culbertson H S			0.0180	0.0192	0.0183	0.0181	2.80%
Line C Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0777 Culbertson Elem			0.0000	0.0000	0.0000	0.0000	
	0778 Culbertson H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0777 Culbertson Elem			0.0180	0.0192	0.0183	0.0181	
	0778 Culbertson H S			0.0180	0.0192	0.0183	0.0181	
Line E Five Year Average with 5% Discount	LE						2018	LE Reclaasified Rate
	0777 Culbertson Elem						1.78%	
	0778 Culbertson H S						1.93%	
Line F Average of LE's contained under one School System Code (SS)							2018	SS Reclaasified Rate
	0858 Culbertson Public Schools			Your Preliminary Rate by School System (SS) is:			1.86%	
				This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**43 Roosevelt 0860 Wolf Point Public Schools**

#### 0780 Wolf Point Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	4,300,516.48	4,300,516.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	317,765.06	317,765.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	360,824.62	360,824.62	0.00	0.00	0.00	0.00
222X Educational Media Services	141,280.99	141,280.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	291,354.38	291,354.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	435,963.68	435,963.68	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	1,760.08	0.00	1,760.08	0.00	0.00	0.00
25XX Support Services - Business	416,907.99	0.00	416,907.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	715,940.66	700,514.05	0.00	15,426.61	0.00	0.00
27XX Student Transportation Services	129,809.17	129,809.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,532.80	4,532.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,084.11	42,209.11	0.00	4,875.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	213,012.76	0.00	0.00	213,012.76	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	73,504.60	73,504.60	0.00	0.00	0.00	0.00
<b>Totals</b>	7,450,257.38	6,798,274.94	418,668.07	233,314.37	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	7,450,257.38					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**43 Roosevelt 0860 Wolf Point Public Schools**

#### 0781 Wolf Point H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,094,931.58	1,094,931.58	0.00	0.00	0.00	0.00
21XX Support Services - Students	111,062.47	111,062.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	124.33	124.33	0.00	0.00	0.00	0.00
222X Educational Media Services	2,660.41	2,660.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	96,788.90	96,788.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	192,448.75	192,448.75	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	866.86	0.00	866.86	0.00	0.00	0.00
25XX Support Services - Business	229,190.24	0.00	229,190.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	406,115.22	406,115.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	274,711.42	119,211.42	0.00	155,500.00	0.00	0.00
31XX Food Services	218,436.82	211,447.82	0.00	6,989.00	0.00	0.00
34XX Extracurricular - Activities	34,748.09	34,748.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	196,981.65	192,106.65	0.00	4,875.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	53,169.10	0.00	0.00	53,169.10	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,091.00	1,091.00	0.00	0.00	0.00	0.00
<b>Totals</b>	2,913,326.84	2,462,736.64	230,057.10	220,533.10	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,913,326.84					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0780 Wolf Point Elem	Indirect/Direct 418,668.07 / 6,798,274.94	6.16%		
	LE 0781 Wolf Point H S	Indirect/Direct 230,057.10 / 2,462,736.64	9.34%		

  

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0780 Wolf Point Elem	0.0446	0.0442	0.0442	0.0468	6.16%
	0781 Wolf Point H S	0.0446	0.0442	0.0442	0.0468	9.34%

  

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0780 Wolf Point Elem	0.0446	0.0442	0.0442	0.0468	
	0781 Wolf Point H S	0.0446	0.0442	0.0442	0.0468	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0780 Wolf Point Elem	0.0446	0.0442	0.0442	0.0468	
	0781 Wolf Point H S	0.0446	0.0442	0.0442	0.0468	

  

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0780 Wolf Point Elem	4.59%	
	0781 Wolf Point H S	5.19%	

  

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0860 Wolf Point Public Schools	4.89%	

**Your Preliminary Rate by School System (SS) is:**  
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

**43 Roosevelt 0861 Brockton Public Schools**

### 0782 Brockton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	854,900.01	854,900.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	135,781.02	135,781.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	54,148.02	54,148.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,990.21	1,730.76	35,259.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	144,945.85	144,835.85	0.00	110.00	0.00	0.00
27XX Student Transportation Services	23,781.10	23,781.10	0.00	0.00	0.00	0.00
31XX Food Services	20,767.67	20,767.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,126.13	3,126.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,425.29	15,425.29	0.00	0.00	0.00	0.00
<b>Totals</b>	1,289,865.30	1,254,495.85	35,259.45	110.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,289,865.30					

**43 Roosevelt 0861 Brockton Public Schools**

### 0783 Brockton H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	517,250.92	517,250.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	609.50	609.50	0.00	0.00	0.00	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

222X Educational Media Services	516.53	516.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	108,213.68	103,053.68	0.00	5,160.00	0.00	0.00
24XX Support Services - School Administration	56,959.85	56,959.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,676.36	1,730.78	29,945.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	108,373.24	108,373.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	14,135.34	14,135.34	0.00	0.00	0.00	0.00
31XX Food Services	35,794.95	35,794.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,303.77	4,303.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	55,342.19	55,342.19	0.00	0.00	0.00	0.00
<b>Totals</b>	933,176.33	898,070.75	29,945.58	5,160.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	933,176.33					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0782 Brockton Elem	Indirect/Direct 35,259.45 / 1,254,495.85	2.81%		
	LE 0783 Brockton H S	Indirect/Direct 29,945.58 / 898,070.75	3.33%		

  

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0782 Brockton Elem	0.0301	0.0275	0.0301	0.0287	2.81%
	0783 Brockton H S	0.0301	0.0275	0.0301	0.0287	3.33%

  

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0782 Brockton Elem	0.0000	0.0000	0.0000	0.0000	
	0783 Brockton H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0782 Brockton Elem	0.0301	0.0275	0.0301	0.0287	
	0783 Brockton H S	0.0301	0.0275	0.0301	0.0287	

  

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0782 Brockton Elem	2.75%	
	0783 Brockton H S	2.84%	

  

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0861 Brockton Public Schools	<b>2.80%</b>	

Your Preliminary Rate by School System (SS) is:  
This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**43 Roosevelt 0862 Bainville K-12 Schools**

#### 0785 Bainville K-12 Schools

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,570,918.31	1,564,877.18	0.00	6,041.13	0.00	0.00
21XX Support Services - Students	5,468.18	5,468.18	0.00	0.00	0.00	0.00
222X Educational Media Services	37,044.45	37,044.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	244,158.74	244,158.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	14,468.37	14,468.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	88,155.55	6,842.81	81,312.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	137,830.59	121,830.59	0.00	16,000.00	0.00	0.00
27XX Student Transportation Services	249,175.71	192,975.71	0.00	56,200.00	0.00	0.00
31XX Food Services	66,163.51	66,163.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	85,547.82	85,547.82	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	57,793.09	57,793.09	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	88,583.76	0.00	0.00	88,583.76	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,226.61	0.00	0.00	3,226.61	0.00	0.00
<b>Totals</b>	2,648,534.69	2,397,170.45	81,312.74	170,051.50	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,648,534.69					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0785 Bainville K-12 Schools</b>	Indirect/Direct	81,312.74 / 2,397,170.45		3.39%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0785 Bainville K-12 Schools	0.0244	0.0216	0.0222	0.0230	3.39%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0785 Bainville K-12 Schools	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0785 Bainville K-12 Schools	0.0244	0.0216	0.0222	0.0230	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0785 Bainville K-12 Schools				2.38%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>				<u>2018</u>	<u>SS Reclaasified Rate</u>
	0862 Bainville K-12 Schools			<b>2.38%</b>	

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**43 Roosevelt 0863 Froid Public Schools**

#### 0786 Froid Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	633,058.12	633,058.12	0.00	0.00	0.00	0.00
222X Educational Media Services	28,647.16	28,647.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	71,836.80	71,836.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	42,687.72	42,687.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,347.80	0.00	22,347.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	122,541.25	122,541.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	69,622.87	69,622.87	0.00	0.00	0.00	0.00
31XX Food Services	16,781.60	16,781.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	344.53	344.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,373.83	6,373.83	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,264.03	0.00	0.00	1,264.03	0.00	0.00
<b>Totals</b>	1,015,505.71	991,893.88	22,347.80	1,264.03	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,015,505.71					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**43 Roosevelt 0863 Froid Public Schools**

**0787 Froid H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	385,466.85	385,466.85	0.00	0.00	0.00	0.00
222X Educational Media Services	29,285.47	29,285.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	92,384.65	92,384.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	33,987.82	33,987.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,181.83	0.00	29,181.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	160,395.14	160,395.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	64,107.05	64,107.05	0.00	0.00	0.00	0.00
31XX Food Services	22,572.82	22,572.82	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,035.64	16,035.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	46,054.53	46,054.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	515.59	0.00	0.00	515.59	0.00	0.00
<b>Totals</b>	879,987.39	850,289.97	29,181.83	515.59	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	879,987.39					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0786 Froid Elem		Indirect/Direct	22,347.80 / 991,893.88	2.25%		
LE 0787 Froid H S		Indirect/Direct	29,181.83 / 850,289.97	3.43%		

  

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0786 Froid Elem	0.0171	0.0176	0.0173	0.0181	2.25%
	0787 Froid H S	0.0171	0.0176	0.0173	0.0181	3.43%

  

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0786 Froid Elem	0.0000	0.0000	0.0000	0.0000	
	0787 Froid H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0786 Froid Elem	0.0171	0.0176	0.0173	0.0181	
	0787 Froid H S	0.0171	0.0176	0.0173	0.0181	

  

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0786 Froid Elem	1.76%	
	0787 Froid H S	1.98%	

  

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0863 Froid Public Schools	1.87%	

**Your Preliminary Rate by School System (SS) is:**  
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.